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Attorneys for Defendant
Kenneth G. Howling

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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SECURITIES AND EXCHANGE COMMISSION ,

Plaintiff,

- against -

BIOVAIL CORPORATION, EUGENE N. MELNYK,
BRIAN CROMBIE, JOHN MISZUK and KENNETH G.
HOWLING ,

Defendants.
-----X-

08-cv-02979 (LAK)
ECF CASE

**DEFENDANT KENNETH
G. HOWLING'S INITIAL
DISCLOSURES
PURSUANT TO FED. R.
CIV. P. 26(a)(1)**

In accordance with Rule 26(a)(1) of the Federal Rules of Civil Procedure, Defendant Kenneth G. Howling ("Mr. Howling"), by his attorneys Fried, Frank, Harris, Shriver & Jacobson LLP, makes these initial disclosures.

DEFINITIONS

The following definitions shall apply to these initial disclosures:

1. "Accident" means the October 1, 2003 accident involving a truck carrying a shipment of Biovail product that was in transit from Biovail's warehouse in Canada to the distributor in North Carolina.
2. "Biovail" means Biovail Corporation and its predecessors, parent corporations, subsidiaries, divisions, departments and affiliates, and their respective officers, directors, employees, agents, attorneys, advisors, investment bankers, consultants, and other representatives acting at its direction or on its behalf.
3. "License Agreement" means the Development, License and Copromotion Agreement between SmithKline Beecham Corporation and Biovail Laboratories Incorporated, and any prior drafts or versions thereof.
4. "Delivery Term" means § 9.07 of the License Agreement.

INITIAL DISCLOSURES

I. Rule 26(a)(1)(A)(i) Disclosures

Subject to and without limiting the reservations stated below, Mr. Howling submits the following initial disclosures of individuals likely to have discoverable information that Mr. Howling may use to support his claims and defenses, unless solely for impeachment, the address if known, and the subject matter(s) of that information:

Name and Last Known Address (If Known)	Subject Matter
Christopher Bovaird c/o Lawrence Iason Morvillo, Abramowitz, Grand, Iason, Anello & Bohrer, PC 565 Fifth Avenue New York, NY 10017 Tel: (212) 856-9600	The Accident, including the preparation of any communications to investors regarding the Accident, the License Agreement, and the Delivery Term.

Kenneth Cancellara 145 Dunvegan Road Toronto, Ontario M5P 2N8 Canada Tel: (416) 440-2904 (x213)	The Accident, including the preparation of any communications to investors regarding the Accident, the License Agreement, and the Delivery Term.
Carol Chapuis c/o Biovail Corporation 7150 Mississauga Road Mississauga, Ontario L5N 8M5 Canada Tel: (905) 286-3000	The Accident, including the preparation of any communications to investors regarding the Accident, the License Agreement, and the Delivery Term.
Brian Crombie c/o David M. Becker, Esq. Cleary, Gottlieb, Steen & Hamilton LLP 2000 Pennsylvania Avenue, NW Washington, DC 20006-1801 Tel: (202) 974-1500	The Accident, including the preparation of any communications to investors regarding the Accident, the License Agreement, and the Delivery Term.
Jack Davis c/o Glaxo SmithKline 1011 N. Arendell Avenue Zebulon, NC 27597	The Accident, including communications with investors regarding the Accident, the License Agreement, and the Delivery Term.
Le'Raine Dunn c/o Biovail Corporation 7150 Mississauga Road Mississauga, Ontario L5N 8M5 Canada Tel: (905) 286-3000	The Accident, including the preparation of any communications to investors regarding the Accident, the License Agreement, and the Delivery Term.
Richard Dyer c/o Glaxo SmithKline 1011 N. Arendell Avenue Zebulon, NC 27597	The Accident, including any communications to investors regarding the Accident, the License Agreement, and the Delivery Term.
Arlene Fong c/o Lawrence Wechsler, Esq. Janis, Schuelke & Wechsler 1728 Massachusetts Avenue, N.W. Washington, DC 20036 Tel: (202) 861-0600	The Accident, the License Agreement, and the Delivery Term.
J. Stanley Hull c/o Glaxo SmithKline 1011 N. Arendell Avenue Zebulon, NC 27597	The Accident, including any communications to investors regarding the Accident, the License Agreement, and the Delivery Term.

<p>Martin Lundie c/o Jerome G. Snider, Esq. Davis, Polk & Wardwell 450 Lexington Avenue New York, NY 10017 Tel: (212) 450-4000</p>	<p>The Accident, the License Agreement, and the Delivery Term.</p>
<p>Peter McLean c/o Biovail Corporation 7150 Mississauga Road Mississauga, Ontario L5N 8M5 Canada Tel: (905) 286-3000</p>	<p>The Accident, the License Agreement, and the Delivery Term.</p>
<p>Eugene Melnyk c/o Gregory P. Joseph, Esq. Law Offices of Gregory P. Joseph LLC 485 Lexington Avenue, 30th Floor New York, NY 10017 Tel: (212) 407-1200</p>	<p>The Accident, including the preparation of any communications to investors regarding the Accident, the License Agreement, and the Delivery Term.</p>
<p>John Miszuk c/o Bruce Hiler, Esq. Cadwalader, Wickersham & Taft LLP 1201 F Street, NW Washington, DC 20004 Tel: (202) 862-2200</p>	<p>The Accident, including the preparation of any communications to investors regarding the Accident, the License Agreement, and the Delivery Term.</p>
<p>Naomi Nemeth Homeland Energy Group, Ltd. 780, 144 Front St. W. Toronto, ON M5J 2L7 Canada Tel: (416) 542-3978</p>	<p>The Accident, including the preparation of any communications to investors regarding the Accident, the License Agreement, and the Delivery Term.</p>
<p>Lew Phelps Sitrick and Company 1840 Century Park East Suite 800 Los Angeles, CA 90067 Tel: (310) 788-2850</p>	<p>The Accident, including the preparation of any communications to investors regarding the Accident, the License Agreement, and the Delivery Term.</p>
<p>Robert Scullion c/o Jerome G. Snider, Esq. Davis, Polk & Wardwell 450 Lexington Avenue New York, NY 10017 Tel: (212) 450-4000</p>	<p>The Accident, the License Agreement, and the Delivery Term.</p>

Michael Sitrick Sitrick and Company 1840 Century Park East Suite 800 Los Angeles, CA 90067 Tel: (310) 788-2850	The Accident, including the preparation of any communications to investors regarding the Accident, the License Agreement, and the Delivery Term.
Neil Smith c/o Biovail Corporation 7150 Mississauga Road Mississauga, Ontario L5N 8M5 Canada Tel: (905) 286-3000	The Accident, including the preparation of any communications to investors regarding the Accident, the License Agreement, and the Delivery Term.
Larry Thiessen c/o Biovail Corporation 7150 Mississauga Road Mississauga, Ontario L5N 8M5 Canada Tel: (905) 286-3000	The Accident, including the preparation of any communications to investors regarding the Accident, the License Agreement, and the Delivery Term.
Mark Thompson c/o Biovail Corporation 7150 Mississauga Road Mississauga, Ontario L5N 8M5 Canada Tel: (905) 286-3000	The Accident, including the preparation of any communications to investors regarding the Accident, the License Agreement, and the Delivery Term.
Analysts who covered Biovail during 2003, including but not limited to David Maris.	The Accident, including any communications to investors regarding the Accident, the License Agreement, and the Delivery Term.

II. Rule 26(a)(1)(A)(ii) Disclosures

Subject to and without limiting the reservations stated below, Mr. Howling submits the following initial list of categories of documents in his possession, custody or control that may be used to support his claims or defenses, other than solely for impeachment: documents already produced to the SEC pursuant to subpoenas issued during its pre-litigation investigation of the issues in this case.

III. Rule 26(a)(1)(A)(iii) Disclosures

Not applicable.

IV. Rule 26(a)(1)(A)(iv) Disclosures

Not applicable.

RESERVATIONS

1. Mr. Howling makes these initial disclosures without prejudice to his rights under the Federal Rules of Civil Procedure or applicable local rules, including his right not to disclose information that may be used solely for impeachment.

2. Mr. Howling expressly reserves all objections, including but not limited to: (a) relevance; (b) attorney-client privilege; (c) work product protection; (d) any other applicable privilege or protection under federal or state law; (e) undue burden; (f) materiality; (g) overbreadth; (h) the admissibility in evidence of these initial disclosures or the subject matter thereof; and (i) producing proprietary and confidential business information, financial data, and trade secrets without an appropriate confidentiality agreement or protective order. All objections are expressly reserved, as are Mr. Howling's rights to move for a protective order or other applicable relief.

3. Mr. Howling has not completed his discovery in this case and reserves the right to clarify, amend, modify, or supplement the information contained in these initial disclosures if and when he obtains supplemental information, to the extent required by the Federal Rules of Civil Procedure and applicable local court rules.

4. By referring to documents in the initial disclosure process, Mr. Howling makes no representations or concessions regarding the relevancy, admissibility, or appropriateness of any document.

5. Mr. Howling relies upon Plaintiff to advise him if Plaintiff believes that there are other persons who have discoverable information relevant to Plaintiff's allegations, claims, or defenses.

Dated: New York, New York
June 13, 2008

FRIED, FRANK, HARRIS, SHRIVER
& JACOBSON LLP

By: /s/ Carmen Lawrence
Carmen J. Lawrence
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Attorneys for Defendant
Kenneth G. Howling

CERTIFICATE OF SERVICE

I certify under penalty of perjury pursuant to 28 U.S.C. § 1746 that on June 13, 2008 I caused to be served upon the following, by Federal Express, a true copy of the attached Defendant Kenneth G. Howling's Initial Disclosures Pursuant to Fed. R. Civ. P. 26(a)(1):

Dennis B. Auerbach
Covington & Burling, L.L.P.
1201 Pennsylvania Avenue, NW
Washington, DC 20004

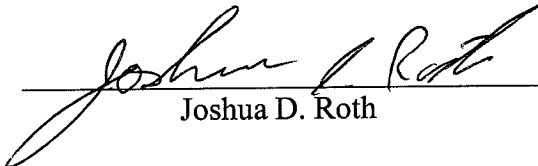
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Mark K. Schonfeld
Securities and Exchange Commission
3 World Financial Center
New York, NY 10281

Dated: New York, New York
June 13, 2008


Joshua D. Roth